

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

ATTORNEYS AT LAW
900 COMERICA BUILDING
KALAMAZOO, MICHIGAN 49007-4752
TELEPHONE (269) 381-8844
FACSIMILE (269) 381-8822

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GEORGE H LENNON
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TYREN R CUDNEY
STEVEN M BROWN
KRISTEN L GETTING

OF COUNSEL
JOHN T PETERS, JR.
THOMPSON BENNETT
(1912 - 2004)
VINCENT T EARLY
(1922 - 2001)
JOSEPH J BURGIE
(1926 - 1992)

September 19, 2005

Sharla Dillon, Docket Room
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

RE: IBFA Acquisition Company, LLC
Docket No. 05-00151

Dear Ms. Dillon:

In accordance with Staff Member, Darlene Standley's request, please find an original and thirteen (13) copies of the response to the September 7, 2005 request for additional information.

Also enclosed is an exact duplicate of this letter. Please date-stamp the duplicate and return same to me in the enclosed postage-paid envelope.

Please contact the undersigned should you have any questions or concerns.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.


Patrick D. Crocker

PDC/tlb

1. Please clarify the relationship between IBFA and Cost Plus Communications, LLC. Our Consumer Services Division has received several complaints that appeared to be against Williams Communications. However, responses from Williams Communications (Wiltel) indicated these change orders were submitted by Cost Plus. Please clarify the relationship between the two companies, and also what statute or rule IBFA is relying on in stating that Cost Plus is not required to be certificated in Tennessee.

Response: As managers of the American Farm Bureau, Inc. telecommunications program, IBFA engaged Cost Plus to reduce wholesale costs for certain end-users, including some in Tennessee. Cost Plus provides wholesale service to a number of resellers. The primary interexchange carrier for all Tennessee end-users remains American Farm Bureau, Inc. As a non-facilities-based wholesale provider, Cost Plus need not secure a certificate.

2. Please provide a copy of the bill insert that IBFA referenced in explanations of how customers of the Farm Bureau Connection were notified of a recent change in underlying carriers.

Response: American Farm Bureau, Inc. uses a number of underlying carriers. Changing underlying wholesale service requires no notice to end-users under these circumstances.

3. Please provide a copy of the Asset Purchase Agreement between IBFA and American Farm Bureau, Inc. referenced in your response to our July 7, 2005 request for additional information.

Response: Attached as Exhibit A please find a copy of the Asset Purchase Agreement.

4. What is the relationship of IBFA Acquisition Company, LLC and IBFA Acquisition Company, LLC d/b/a Farm Bureau Connection in TRA Docket 05-00238 Petition for Authority of IBFA Acquisition Company, LLC d/b/a Farm Bureau Connection to Acquire Certain Assets of American Farm Bureau, Inc. filed on August 22, 2005?

Response: IBFA Acquisition Company, LLC intends to transact business in Tennessee under the name "Farm Bureau Connection" upon receiving approval by the TRA and Secretary of State.

5. Will IBFA continue to offer the Farm Bureau Connection long distance program upon approval of their CCN, or will Farm Bureau Connection be a d/b/a for IBFA? Does IBFA Acquisition Company, LLC intend to file for authority as IBFA Acquisition Company, LLC d/b/a/ Farm Bureau Connection and register as such with the Secretary of State's Office? Additionally, does IBFA Acquisition Company, LLC intend to obtain a bond in the name IBFA Acquisition Company, LLC d/b/a Farm Bureau Connection?

Response: IBFA maintains a bond in Tennessee under the corporate name IBFA Acquisition Company, LLC. IBFA intends to continue the Farm Bureau Connection program, and transact business in Tennessee under the name "Farm Bureau Connection." IBFA will register the name with the Secretary of State upon approval of the transaction.